

**FY 2016 Annual Audit Plan (Work Plan)
Presentation to City Council
July 21, 2015**

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**Presented by
John Sanderlin, City Auditor**

AGENDA

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- Purpose
- Development of the FY 2016 Annual Work Plan
- FY 2016 Plan Overview
- FY 2016 Plan Details
- Questions

PLAN PURPOSE

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- Establishes the framework for audits
- Guides activities and workflow
- Outlines areas of audit focus
- Allows flexibility

*The Plan is subject to change (unanticipated higher risk issues, inquiries-investigations, other priorities)

DEVELOPING THE PLAN

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AUDIT LEADS	INTERNAL	EXTERNAL
or Audits	City Auditor Staff	Currents Events
quiries/Investigations	Internal Controls	Trends
plaints		Other Localities
iew of enue/Expenses		State/Federal Government
y Financial Audit		
ernal Reviews		

Continued....DEVELOPING THE PLAN

MANAGEMENT CONCERNS	CITY COUNCIL CONCERNS/PRIORITIES
City Administration	
City Departments	

OVERVIEW OF THE PLAN

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AUDIT PROJECTS CONSIDERED	11
AUDIT PROJECTS RECOMMENDED	5
AUDIT PROJECTS CARRIED FORWARD FROM FY15	4

AUDIT PROJECTS CONSIDERED

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- Review of the Effectiveness of Management Controls for Citywide Payroll Process
- Evaluation Effectiveness of Management Controls over the Controller's Operations and related Challenges
- Assessment of the Challenges and Effectiveness of Management Controls for the City's Purchasing and Material Management Operations
- Review of the Effectiveness of Management Controls for Environmental Services Operation
- Review of the Effectiveness of Management Controls for Fire-Rescue Operations
- Review of the Effectiveness of Management Controls and Efficiency of Operations at Streets and Bridges/Stormwater - Public Works

Continued.....AUDIT PROJECTS CONSIDERED

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- Evaluation of the Challenges and Effectiveness of Management Controls for the Operations of the Department of Development
- Assessment of the Challenges and Effectiveness of the City's Recruitment and Retention Process to include the Exit Process
- Review of the Effectiveness of Management Controls for Police Operations
- Review of the Effectiveness of Management Controls of Processes and Operations for Parks and Urban Forestry
- Assessment of the Challenges and Effectiveness of Management Controls for Cemetery Operation

FY16 Audit Work Plan

1st Quarter (July, August, September 2015)

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Audits

- Assessment of the Administrative Hurdles for the Norfolk Interagency Consortium
- Evaluation of Property and Evidence Controls
- Evaluation of the Challenges and Effectiveness of Management Controls for Citywide Contract Administration
- Assessment of the Challenges and Effectiveness of Management Controls of the Detention Center

FY16 Audit Work Plan

2nd Quarter (October, November, December 2015)

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Audits

- Evaluation of the Challenges and Effectiveness of Management Controls for Citywide Contract Administration
- Assessment of the Challenges and Effectiveness of Management Controls of the Detention Center
- Evaluation of the Challenges and Effectiveness of Management Controls for the Citywide Maintenance Process
- Assessment of the Challenges and Effectiveness of Management Controls for Cemetery Operation

FY16 Audit Work Plan

3rd Quarter (January, February, March 2016)

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Audits

- Evaluation of the Challenges and Effectiveness of Management Controls for the Citywide Maintenance Process
- Evaluation Effectiveness of Management Controls over the Controller's Operations and related Challenges
- Assessment of the Challenges and Effectiveness of the City's Recruitment and Retention Process to include the Exit Process

FY16 Audit Work Plan

4th Quarter (April, May, June 2016)

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Audits

- Evaluation of the Challenges and Effectiveness of Management Controls for the Operations of the Department of Development
- Evaluation Effectiveness of Management Controls over the Controller's Operations and related Challenges
- Assessment of the Challenges and Effectiveness of the City's Recruitment and Retention Process to include the Exit Process
- Assessment of the Challenges and Effectiveness of Management Controls for the City's Purchasing and Material Management Operations

OTHER PROJECTS FOR FY 2016

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- Inquiries-Investigations (Fraud, Waste and Abuse Hotline)
- Administration of External Audit Contract with KPMG
- Missing, Lost, Stolen Property Database
- Participation on City Manager's Strategic Workforce Analysis Team (SWAT)
- Review of Disbursements
- Ethics Training

QUESTIONS

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